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ABSTRACT

A study examined the reactions of New York high school and two-year college accounting educators concerning articulation between secondary and postsedondary accounting programs in the State. During the study, 56 percent of the high school faculty and 75 percent of the two-year accounting faculty in western New York responded to questions concerning an articulation agreement between New York high schools and two-year colleges and concerning curriculum guidelines. Seventy-four percent of the high school educators and 50 percent of the two-year college educators favored such an articulation agreement. Concerning the New York State Department Accounting curriculum guidelines, 68 percent of the high school educators and 67 percent of the two-year college educators believed that the material covered in two years of high school is sufficient to warrant three credit hours of college accounting principles. The questionnaires administered to high school and two-year college educators are appended. (MN)

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ARTICULATION IN ACCOUNTING: REACTIONS OF HIGH SCHOOL AND TWO-YEAR COLLEGE ACCOUNTING EDUCATORS

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ARTICULATION IN ACCOUNTING:
REACTIONS OF HIGH SCHOOL AND
TWO-YEAR COLLEGE ACCOUNTING EDUCATORS

ABSTRACT

High school and two-year college accounting faculty in Western New York were asked to respond to questions regarding articulation between high schools and two-year colleges. Fifty-six percent of the high school educators and 75 percent of the two-year college accounting educators completed the survey. Seventy-four percent of the high school educators and 50 percent of the two-year college educators favor an articulation agreement in accounting (i.e., granting college credit for completing Accounting II) between high schools and two-year colleges, respectively. Concerning the New York State Department Accounting curriculum guidelines, 68 percent of the high school educators and 67 percent of the two-year college educators believe that the material covered in two years of high school is sufficient to warrant three credit hours of college accounting principles. The instrument and participant responses are included.

ARTICULATION IN ACCOUNTING: REACTIONS OF HIGH SCHOOL AND TWO-YEAR COLLEGE ACCOUNTING EDUCATORS

Statement of the Purpose

The purpose of this report was to determine the viability of an articulation agreement in granting college credit for Accounting II between high schools and two-year colleges.

Related Research

In 1968, Smith authored a dissertation entitled, "Articulation of High School Bookkeeping and College Elementary Accounting," In his study, Smith found that "there is a significant difference between the achievement in college elementary accounting of students who have studied high school bookkeeping and those who have not."[1] Also, the findings reflect that "the student who has studied bookkeeping can successfully complete college elementary accounting in substantially less time than that required for those who have not studied it."[2]

Bernier in his study entitled, "Articulation Practices in Business Programs of Regional Community Colleges and Selected Secondary Schools in Connecticut," concluded that little is being done in community colleges in effecting articulation between their business programs and high school programs.[3] In "A Plan for Improving Articulation in Occupational Education Between Public Secondary Schools and Community Colleges in Maryland," Linksz found that "the community college position on granting credit or advanced standing in high school occupational course work is confusing."[4] However, Woelfer stated that several community colleges in North Carolina "have taken significant steps to

improve their relations with area high schools, including arrangements to accept credits towards advanced training for certain high school vocational work in which the student has displayed appropriate proficiency."[5] Significantlly, the development of the North Carolina articulation program was encouraged through a resolution passed by the North Carolina State Board of Education on March 4, 1971.[6]

The communications between the two levels of institutions are of utmost importance in effecting a satisfactory articulation program. In Bernier's study, he also concluded that there is a general feeling on the part of the secondary school business chairman that articulation is not particularly important and that any specific steps in articulation should be initiated by the community colleges.[7] He further stated that "the differences in point of view concerning the importance of articulation between the faculties of the two types of institutions apparently must be resolved if there is to be satisfactory articulation in the business programs."[8]

Method of Collecting Information

The data were gathered by means of a questionnaire. The questionnaire was sent to one accounting educator at each high school and two-year college in Western New York. Each educator was requested to complete and return the questionnaire in a stamped, addressed envelope within a specified time.

Scope of the Study

Each accounting educator at his or her respective institutions was requested to participate in this survey. Of the 68 high schools and 8 two-year colleges

teaching accounting in Western New York, responses were obtained from 38 high schools and 6 two-year colleges, which constituted a 56 percent and a 75 percent return, respectively.

II. Report Findings

The survey was structured in a way not only to determine reactions of the accounting educators regarding the granting of college credit for Accounting II; but also, reactions in reference to institutional and class size, objectives, faculty backgrounds, course content, textbooks, methodology, standards, and other possible articulation areas.

Since there was a slight modification in the format of the questionnaires sent to the high schools and the two-year colleges, the findings of the high school educators will be reported first then followed by the two-year college educators.

High Schools

In question one, which dealt with the size of the institutions, 32 percent had 0-500 students; 15 percent, 501-1000 students; 32 percent, 1001-1500 students; and 21 percent, over 1500 students.

Number of students in Accounting I, which question two entailed, depicted 13 percent of the respondents have 0-25 students; 26 percent, 26-50 students; 8 percent, 51-75 students; and 40 percent, over 75 students.

In question three, which would identify the number of students in Accounting II, 50 percent responded to 0-25 students; 18 percent to 26-50 students; 3 percent to over 50 students; and 29 percent did not teach Accounting II.

In question four, the respondents could have selected more than one response. This question concerned the primary objectives of Accounting I. The vocational objectives number 29; pre-college, 21; and general education, 21 responses, respectively. Comments made relative to this question included the following:

> Because a great many students are going on to two-year colleges, the course is taught as an introduction to future courses in Bookkeeping, as well as for those seeking low-level bookkeeping jobs and as personal information....
> To give the student some feel for what accounting is about so that he may give it consideration as a possible career...
> Bookkeeping I is mainly vocational. Accounting I is pre-college.

The primary objectives of the Accounting II course, which question five asked, 20 marked the vocational objective; 22, pre-college; 6, general education; and 11 high schools did not teach Accounting II. The selection of one or more objectives was also included in this question. A comment made by one of the respondents stated "At least 50 percent of the students go into Business Administration and Accounting major collegiate sequences."

In question six, 23 percent majored in Accounting; 37 percent in Business Administration; 34 percent in Business Education; and 6 percent in Economics.

Question seven dealt with the number of years each educator taught Accounting, 18 percent taught 0-3 years; 18 percent, 4-5 years; and 64 percent, over 5 years.

The number of accounting credits completed by each educator which question eight depicted, 16 percent completed 0-6 credits; 28 percent, 7-12 credits; 16 percent, 13-18 credits; and 40 percent, over 18 credits.

In question nine, which asked if six (6) credit hours of college accounting principles were sufficient to teach high school accounting, 53 percent responded

"yes"; and 47 percent "no." Comments relative to question nine were the following:

> The reason I gave "no" is because I have had student teachers who commented about learning so much in my Bookkeeping II class. Again, it depends on how much and how well the college accounting principles have been taught...Practical experience in business is a great help...I find student teachers with only 6 hours unprepared and afraid to teach accounting -- especially Accounting II... The hours beyond these 6 afford so much more understanding that the teacher, I feel, has far better understanding of concepts... You may cover the content in that much exposure, but I don't think you would feel as adept as you should... Many graduates know accounting mainly due to memorizing; they do not learn for understanding... You do not have the facility or the personal assurance of the total knowledge of the course matter.

Question ten inquired as to how many credit hours should be taken, 47 percent expressed 0-6 credits; 8 percent, 6-12 credits; 32 percent, 13-18 credits; 10 percent, 19-24 credits; and 3 percent, over 24 credits.

In question eleven, 100 percent of the respondents are not members of any professional accounting association. However, 68 percent of the respondents are members of a professional business education association, and 32 percent are not.

Having work experience in the accounting field, which question thirteen stated, 64 percent replied yes; 35 percent, no.

Question fourteen dealth with how many years of experience each respondent had, 36 percent had no experience; 10 percent, 0-1 years; 18 percent, 2-3 years; 8 percent, 4-5 years; and 28 percent, over 5 years.

In question fifteen, which asked if there should be an articulation agreement in accounting (i.e., granting college credit for completing Accounting II) between high schools and two-year colleges, 74 percent expressed "yes"; 21 percent, "no"; and 5 percent, "no opinion." Comments relative to this

question were as follows:

> I have tutored pupils from Canisius College and Bryant Stratton in the accounting field and find a repetition of much of the work covered in Bookkeeping II.... I feel that completing Accounting II should exempt the student from college level Accounting I.... I believe my Accounting II students have a superior grasp of the fundamentals and details than two semester college students, and I have experience in teaching junior college as the basis for my comparison... Returning students tell me the beginning is repetition - but perhaps the review is needed... In discussing this problem with former students, the first half of college accounting is a review... I don't believe there is enough intensive independent work done in the high school by the students. They need the discipline of learning accounting in a college situation... Not really sure, but am under the impression high school Accounting I and II should be at least first semester college. If so, credit for one semester should be given for those attaining certain grades.... It would be interesting to see how a college student would score on the Accounting II regents exam after completing one course in accounting. Colleges don't expect students to repeat Math and English courses taken in high schools. Why should they expect bookkeeping students with good backgrounds to repeat bookkeeping?

In question sixteen, which concerned the biggest obstacle preventing an articulation agreement, 7 marked none; 3 marked teacher qualifications; 7 marked course content; 25 marked institutional philosophy; and 2 had no reaction. Multiple responses were made in this question by the respondents. Comments regarding this question included the following:

> I feel that the two-year institutions should contact the teachers. Either the (New York State) Regents or a college test could be the basis for exemption... What is required in the first year college accounting course? A few years ago I made up questions for a Canisius College student in Accounting I (final exam). At least four or five questions were on the exam, and these were questions covered in Bookkeeping II.... I do not believe colleges should grant credit in the name of the college to students who have taken courses in high school because of the diversity in grading systems between high schools and basic standards of achievement.... I don't know of any effort in that direction was ever made... No cooperation between the high schools and college.... Standardization of competency level for high school students to gain college credit.... There is too much variation in course content and instruction.... Couldn't a student

> start at the second level and add one additional course... The only obstacle is the reluctance of the colleges to admit that the high school can do the job just as well as the colleges. No one has made the effort.

In question seventeen, 68 percent responded to yes; 29 percent to no; and 3 percent had no opinion in reference to whether or not the material covered in two years of high school accounting as suggested by the New York State Education Department is sufficient to warrant three (3) credit hours of college accounting principles. Comments concerning this question were as follows:

> Depending on grade student attains... With a little enrichment... Depending on depth of instruction.... High school program would have to be upgraded... Yes, if the student can pass some pre-test... If the student achieves an excellent understanding of the accounting principles and is able to pass the Bookkeeping II Regent Exam with a top score, then I say yes.... For some students it could be an adequate standard.... I feel it is basically the same as college level Accounting I.... In high school we concentrate on the "how" of accounting. College courses should concentrate on the "why" we do what we do... Please examine our textbooks.... Only if the student can test out.... Credit should not be automatic. A test for the three semester hours credit should be administered.... State requirements are too low for even two years of high school accounting... Many of my student come back from college and tell me that it's material we covered.

Following state guidelines exclusively as to content coverage, which was stated in question eighteen, 32 percent said "yes"; 65 percent, "no"; and 3 percent, "no opinion." Comments made relative to this question were the following:

> I cover additional material and present alternative forms and methods to that in our textbook.... No time to do much else.... Hopefully add a little enrichment.... I bring in extra work relative to the outside business.... Depending on the student's ability and also the time element....

In question nineteen, which asked if partnership, corporation, and managerial accounting was covered in Accounting II, 23 covered partnerships;

24, corporations; 9, managerial; 2, income tax; 1, cost; 3, no option; and 11 did not offer Accounting II. This question allowed the respondents to select more than one response.

Having a third accounting course taught at the high school level, which question twenty depicted, 34 percent stated "yes"; 58 percent, "no"; and 8 percent, "no opinion."

In question twenty-three, which dealt with methods of instruction, 23 marked large group; 21, small group; 27, individual instruction; and 1, no opinion. On this question, more than one response could have been made.

In question twenty-four, passing grade on the New York State Regents Exam in Accounting II should be an adequate standard to grant three credit hours of college principles of accounting denoted the following responses: 29 percent responded to "yes"; 65 percent to "no"; and 6 percent to "no opinion." Comments concerning this question were as follows:

> Accounting II exam is too easy.... If regents board and colleges work together in selecting criteria.... At least 80% (grade).... State regents standards too low-85-90% (grade) for three credit hours or equivalent advanced placement exam.... Bookkeeping II regents exam covers facts, not understanding. I do not believe the regents exam is as good as it is intended to be.... Regents is a minimum standard.... I think perhaps you should have some test to prove competency.... Grades in course also.... Standards must be kept higher than this (65%).... However, the NYS exam would be the only acceptable standard to use.... Possibly one semester credit would be all right. Regents II exam not nearly as demanding as first year college exam.... The regents exam is too dominated by the Gregg methods which are not necessarily the best or most logical or the most efficient timewise for a bookkeeper to use.... Grades throughout course should be considered; a proficiency test would be best.... Regents exam does not cover enough of the subject.... Students about to claim this type of credit ought to pass a "power" or "challenge" test.... An 85 or 90% (grade) definitely - depends on where credit is lost - on mechanics or principles.

Question number twenty-five asked if there were other standards to use for measuring performance in granting college credit, 65 percent acknowledged "yes"; 21 percent, "no"; and 14 percent, "no opinion."

Relative to question twenty-five, question twenty-six inquired as to what other standards could be utilized, 29 percent responded to departmental exam; 18 percent to a district exam; 24 percent to no opinion; and 29 percent to "other." This 29 percent included the college's test; a college and high school test; an advanced placement exam; and a college proficiency exam. Comments regarding this question were as follows:

> What are the basic requirements in the knowledge learned from the first year accounting course. Then have an exam made up and the Bookkeeping II teachers could give some feedback as to whether the Bookkeeping II pupils have covered the required work to earn credit.... A Comprehensive project.... Some other criteria needs to be developed.... At this point, I know of no uniform standard that could be used.

In question twenty-seven, which dealt with other areas of possible articulation agreements, 64 percent responded to "yes"; 14 percent, "no"; and 22 percent, "no opinion."

Some of the other areas which the educators felt should be addressed relative to articulation, which question twenty-eight inquired, were tallied as follows: Business Law, 16; General Business, 7; Shorthand, 6; Typing, 3; and one each for Business English, Business Math, Consumer Education, Data Processing, Economics, and Office Procedures.

Two-Year Colleges

Since there were eight questionnaires sent with only six responses from the two-year colleges, the findings are reported in raw scores rather than percentages.

In question one, which asked the size of the institutions, 2, responded to 501-1000 students; 3, to over 1500 students; and one, no reaction.

The primary objectives of the Accounting Principles I courses, which question two depicted, 6 marked the vocational objective; 3, general education; and 3, transfer. More than one response could have been selected by the respondents.

In question three, which dealt with the primary objectives of high school accounting, vocational tallied 5; pre-college, 3; and general education, 2. As in question two, the respondents could have selected more than one response.

In question four, 2 majored in Accounting; 3 in Business Administration; and one in Commercial Education.

Question five dealt with the number of years each respondent taught Accounting, 2 taught 4-5 years; and 4, over 5 years.

The number of credit hours completed, which question six asked, 1 completed 7-12 credits; 1, 13-18 credits; and 4, over 18 credits.

In question seven, which inquired into whether or not six (6) credit hours of college accounting principles were sufficient to teach accounting at the high school level, 1 said "yes"; and 5 said "no." Comments relative to this question were as follows:

> I think at least one accounting course beyond six hours of principles would be helpful in developing depth of presentation.... There should be a requirement of at least 12 - fundamentals and intermediate. These two give an idea of the completed accounting cycle.... Six hours qualifies one to teach bookkeeping, but you cannot get an understanding of accounting with 6 hours unless you embark on a self-study program.

Relative to question seven, question eight asked how many credit hours should be taken, 4 marked 6-12 credits; and 2 marked 13-18 credits.

In question nine, 3 are members of a professional accounting association; 3 are not members. However, all the respondents are members of a professional

business education association, which concerned question ten.

Having work experience in the accounting field, which question eleven depicted, 4 replied "yes"; and 2 replies "no."

Of those who had experience, which question twelve asked, 1 had 0-1 years experience; 1 had 2-3 years; and 2 had over 5 years.

In question thirteen, which inquired as whether there should be an articulation agreement in accounting (i.e., granting college credit for completing Accounting II) between high schools and two-year colleges, 3 responded to "yes"; 2 to "no"; and 1 had "no opinion."

The biggest obstacle preventing an articulation agreement, which question fourteen asked, 3 stated institutional philosophy; 2, course content; and 1, teacher qualifications. Comments regarding this question included the following:

> In many cases, Accounting II is taught just as a glorified principles course with students not really understanding concepts.... Difficulty in obtaining consensus among a variety of institutions regarding criteria, course standards, etc.

In question fifteen, which concerned whether the material covered in two years of high school accounting as suggested by the New York State Education Department is sufficient to warrant three credit hours of college accounting principles, 4 expressed "yes"; and 2 "no opinion." Comments relative to this question were as follows:

> Perhaps with some modification as to "analysis" especially for business administration and management majors.... Based on a proficiency exam.... Am not familiar with State Education suggestions, so I cannot answer with certainty. My offhand observation is that most students with two years of high school accounting seem to perform more than adequately in the first semester college course.... With some possible review or testing.

Having a third accounting course taught at the high school level, which question sixteen depicted, 1 expressed "yes"; and 5, "no."

In question seventeen, which dealt with whether the texts used at the high school level are sufficient for adequate coverage of material, 5 said "yes"; and one had "no opinion."

Having a college text as a supplement to the high school text, which question eighteen asked, 1 responded "yes"; and 5, "no."

Question nineteen concerned the method of instruction employed in the classroom, large group tallied 3; small group, 4; and individual instruction, 2. Multiple responses were made in this question by the respondents.

In question twenty, which inquired whether a passing grade on the New York State Regents Exam in Accounting II would be an adequate standard to grant three hours of college prinicples of accounting, 5 stated "yes"; and 1 had "no opinion." Comments relative to this question were as follows:

> I feel that some exam must be passed with a fairly high score before credit is given (i.e., Regents or Business Department Exam).... Sounds like a good idea - if college professors have some say as to what goes on these examinations and required accounting syllabus.

Having other standards that could be used for measuring performance in granting college credit, which quesiton twenty-one depicted, all 6 responded "yes."

Question twenty-two asked what other standards could be utilized, 4 stated departmental exams; 2, College Level Examination Program; 1, college-high school exam; 1, College Proficiency Examination Program; and 1, College Entrance Advancement Placement Exams. Comments regarding this question included the following:

> Agreement between schools about what material should be covered - then a testing program.... CLEP examinations are an ideal way for people to prove their ability to waive or challenge introductory accounting.

In question twenty-three, which dealt with other areas of possible articulation agreements, 5 expressed "yes"; and 1, "no opinion."

Other areas which the two-year accounting educators felt should be addressed relative to articulation, which question twenty-four asked, General Business tallied 4; Business Law, 1; and no opinion, 1. Comments concerning this question were:

> The entire spectrum of high school offerings should be explored to consider college credit possibilities.... Courses in college should reinforce and further the students' knowlege of a specific subject area. In no way should any course be a repeat of previously taken high school courses.

III. Summary and Conclusions

Summary

Fifty-six percent of the Western New York high school accounting educators and 75 percent of the two-year college accounting educators completed the survey. Seventy-four percent of the high school educators and 50 percent of the two-year college educators favor an articulation agreement in accounting (i.e., granting college credit for completing Accounting II) between high schools and two-year colleges, respectively. Concerning the New York State Education Department Accounting curriculum guidelines, 68 percent of the high school educators and 67 percent of the two-year college educators believe that the material covered in two years of high school is sufficient to warrant three credit hours of college accounting principles.

Sixty-five percent of the high school educators stated that a passing grade on the New York State Regent Exam in Accounting II is not an adequate standard to grant three credit hours of college principles of accounting. However, five out of the six two-year college educators believe the Regents Exam was an adequate standard.

Conclusions

It would appear that the Western New York high school and two-year college educators agree that three credit hours of college accounting should be granted for completing two years of high school accounting. Disagreement was evident as to what standard should be implemented in measuring the proficiency of the student upon completion of the second year of high school accounting. Perhaps a higher grade, rather than just passing (65%), on the New York State Regent Exam could be utilized as a starting point because of its uniformity and control. It is probable that other standards could be adopted; however, further research to determine a standard mutually acceptable by both levels of institutions is imperative.

In light of competency-based education, the attainment of a level of proficiency should be recognized, and that educators at both levels should be willing to work and communicate together to effect an articulation agreement.

Hilbert College, located in Hamburg, New York and the Director of Business Education, Buffalo City High Schools, have begun a pilot articulation program. The general sentiment of the educators involved with the program is quite favorable, and as one high school accounting educator commented -- "It's long overdue!"

Footnotes

[1]John William Smith, "Articulation of High School Bookkeeping and College Elementary Accounting" (Ed.D. dissertation, The University of Oklahoma, 1968), vol. 29, part A: Dissertation Abstracts (Ann Arbor: Cushing-Malloy, Inc., Sept.-Oct. 1968), p. 1054-A.

[2]Ibid.

[3]Romeo Joseph Bernier, "Articulation Practices in Business Programs of Regional Community Colleges and Selected Secondary Schools in Connecticut" (Ph.D. dissertation, The University of Connecticult, 1969), vol. 30, part A: Dissertation Abstracts International (Ann Arbor: Cushing-Malloy, Inc., Jan.-Mar. 1970), p. 3180-A.

[4]James Joseph Linksz, "A Plan for Improving Articulation in Occupational Education Between Public Secondary Schools and Community-Junior Colleges in Maryland" (Ed.D. dissertation, Columbia University, 1971), vol. 32, part A: Dissertation Abstracts International (Ann Arbor: Cushing-Malloy, Inc., Oct.-Dec. 1971), p. 3172-A.

[5]Carlyle P. Woelfer, "Articulation of Occupational Program: From the High School to Community College," Community College Review, September 1975, pp. 63-64.

[6]Ibid., p. 63.

[7]Bernier, Dissertation Abstracts, p. 3180-A.

[8]Ibid.

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APPENDIX A

HIGH SCHOOL QUESTIONNAIRE

A Survey of Area Accounting Educators Reflecting Upon Articulation Between High Schools and Two-Year Colleges.

1. Size of institution
   - 0-500 ____
   - 501-1000 ____
   - 1001-1500 ____
   - over 1500 ____

2. Number of students in Accounting I
   - 0-25 ____
   - 26-50 ____
   - 51-75 ____
   - over 75 ____

3. Number of students in Accounting II
   - 0-25 ____
   - 26-50 ____
   - over 50 ____

4. What is(are) the primary objective(s) of the Accounting I Course? (You may select more than one)
   - Vocational ____
   - Pre-College ____
   - General Education ____
   - Other ____
   - Comment _____
   _____
   _____

5. What is(are) the primary objective(s) of the Accounting II Course? (You may select more than one)
   - Vocational ____
   - Pre-College ____
   - General Education ____
   - Other ____
   - Comment _____
   _____
   _____

6. What was your major in college?
   - Accounting ____
   - Business Administration ____
   - Other ____

7. How many years have you been teaching Accounting?
   - 0-3 ____
   - 4-5 ____
   - over 5 ____

8. How many credit hours of accounting have you completed? 0-6 ____
   7-12 ____
   13-18 ____
   over 18 ____

9. Do you feel six (6) credit hours of college accounting principles are sufficient to teach accounting at the high school level?
   Yes ____
   No ____
   Comment _____
   _____
   _____

10. If not, how many hours should be taken? 6-12 ____
    13-18 ____
    19-24 ____
    over 24 ____

11. Are you a member of any professional accounting association?
    Yes ____ No ____

12. Are you a member of any professional business education association?
    Yes ____ No ____

13. Have you had any work experience in the accounting field?
    Yes ____ No ____

14. Is so, how many years? 0-1 ____
    2-3 ____
    4-5 ____
    over 5 ____

15. Do you feel there should be an articulation agreement in accounting (i.e. granting college credit for completing Accounting II) between high schools and two-year colleges?
    Yes ____ No ____
    Comment _____
    _____
    _____

16. What do you feel is the biggest obstacle preventing an articulation agreement?
    None ____
    Teacher Qualifications ____
    Course Content ____
    Institutional Philosophy ____
    Other ____
    Comment _____
    _____
    _____

17. Do you believe the material covered in two years of high school accounting as suggested by the State Education Department is sufficient to warrant three (3) credit hours of college accounting principles?
Yes ____ No ____
Comment _____
_____
_____

18. Do you follow the state guidelines exclusively as to content coverage?
Yes ____ No ____
Comment _____
_____
_____

19. Do you cover partnership, corporation, and managerial accounting in the Accounting II Course?
Partnership ____
Corporation ____
Managerial ____
Other ____
Comment _____
_____
_____

20. Should there be a third additional accounting course taught at the high school level?
Yes ____ No ____
Comment _____
_____
_____

21. Are the texts being used by the students at the high school level sufficient for adequate coverage of material?
Yes ____ No ____
Comment _____
_____
_____

22. Should a college text be used as a supplement to the high school text?
Yes ____ No ____
Comment _____
_____
_____

23. What method of instruction do you employ in your classroom?
Large Group ____
Small Group ____
Individual Instruction ____
Comment _____
_____
_____

24. Should a passing grade on the New York State Regents Exam in Accounting II be an adequate standard to afford three (3) credit hours of college principles of Accounting?
Yes ____ No ____
Comment _____
_____
_____

25. Is(are) there other standard(s) that could be used for measuring performance in granting college credit?
Yes ____ No ____

26. If so, what would you suggest:
Departmental Exam ____
District Exam ____
Other ____
Comment _____
_____
_____

27. Should educators be addressing other areas of possible articulation agreements?
Yes ____ No ____

28. If so, what would be some of the areas:
Business Law ____
General Business ____
Other ____
Comment _____
_____
_____

APPENDIX B

TWO-YEAR COLLEGE QUESTIONNAIRE

A Survey of Area Account Educators Reflecting Upon Articulation Between High Schools and Two-Year Colleges

1. Size of Institution
   0-500 ____
   501-1000 ____
   1001-1500 ____

2. What is/are the primary objective(s) of the Accounting Principles I course? (You may select more than one)
   Vocational ____
   General Education ____
   Other ____
   Comment _____
   _____
   _____

3. What do you feel should be the primary objective(s) of high school accounting?
   Vocational ____
   General Education ____
   Other ____
   Comment _____
   _____
   _____

4. What was your major in college?
   Accounting ____
   Business Administration ____
   Other ____

5. How many years have you been teaching accounting?
   0-3 ____
   4-5 ____
   over 5 ____

6. How many credit hours in accounting have you completed?
   0-6 ____
   7-12 ____
   13-18 ____
   over 18 ____

7. Do you feel six (6) credit hours of college accounting principles are sufficient to teach accounting at the high school level?
   Yes ____ No ____
   Comment _____
   _____
   _____

8. If not, how many hours should be taken?
   6-12 ____
   13-18 ____
   19-24 ____
   over 24 ____

9. Are you a member of any professional accounting association?
   Yes ____ No ____

10. Are you a member of any professional business education association?
    Yes ____ No ____

11. Have you had any work experience in the accounting field?
    Yes ____ No ____

12. If so, how many years?
    0-1 ____
    2-3 ____
    4-5 ____
    over 5 ____

13. Do you feel there should be an articulation agreement in accounting (i.e. granting college credit for completing Accounting II) between high schools and two-year colleges?
    Yes ____ No ____

14. What do you feel is the biggest obstacle preventing an articulation agreement?
    None ____
    Teacher Qualifications ____
    Course Content ____
    Institutional Philosophy ____
    Other ____
    Comment _____ _____
    _____
    _____

15. Do you believe the material covered in two years of high school accounting as suggested by the State Education Department is sufficient to warrent three (3) credit hours of college accounting principles?
    Yes ____ No ____
    Comment _____
    _____
    _____

16. Should there be a third additional accounting course taught at the high school level?
    Yes ____ No ____
    Comment _____
    _____
    _____

17. Are the texts being used by the students at the high school level sufficient for adequate coverage of material?
Yes ____ No ____
Comment _____

18. Should a college text be used as a supplement to the high school text?
Yes ____ No ____
Comment _____

19. What method of instruction do you employ in your classroom?
Large Group ____
Small Group ____
Individual Instruction ____
Comment _____

20. Should a passing grade on the New York State Regents Exam in Accounting II be an adequate standard to afford three (3) hours of college principles in accounting?
Yes ____ No ____
Comment _____

21. Is (are) there other standard(s) that could be used for measuring performance in granting college credit?
Yes ____ No ____

22. Is so, what would you suggest?
Departmental Exam ____
District Exam ____
Other ____
Comment _____

23. Should educators be addressing other areas of possible articulation agreements?
Yes ____ No ____

24. If so, what would be some of the areas?
Business Law ____
General Business ____
Other ____
Comment _____